

EXHIBIT A

EXHIBIT A - The 92 Potential Customers Listed in RFPs 1 and 2

Names (except for Hamas itself) italicized in descriptions are themselves entries in this list.

1. Husam Badran

The former head of the Izz al-Din al-Qassam Brigades (“Qassam Brigades”), Hamas’s terrorist apparatus, in Northern Samaria, he was released and deported in the 2011 Gilad Shalit prisoner exchange. He is a member of the Hamas Political Bureau and the official spokesman of Hamas abroad. He was also involved in directing the terror infrastructure in the Hebron area in March 2013. According to the Israel Security Agency, he transferred funds totaling hundreds of thousands of dollars for terror activities in Nablus. (Amended Complaint (“AC”) ¶ 145.)

2. Harakat al-Muqawama al-Islamiyya a/k/a Hamas

The full name for the terrorist organization Hamas. It was designated a Foreign Terrorist Organization in 1997. (Referred to throughout the AC.)

3. Jamal Issa a/k/a Jamal Abu Baker

An international Hamas leader, he formerly served as Hamas’s official representative in Sudan and Yemen. He is the brother of Shukri Abu Baker, the former co-founder and chief executive of the Holy Land Foundation who was sentenced to 65 years in prison. (AC ¶ 238.)

4. Essam Salih Mustafa Yussuf

He was Secretary General of the SDGT Union of Good, and co-founder of the SDGT Interpal. (AC ¶ 267.)

5. Ismail Haniyeh a/k/a Ismail Abdel Salam Ahmed Haniyeh a/k/a Ismail Haniya a/k/a Ismail Haniyah a/k/a Ismail Haniyyah a/k/a Ismael Haniyah a/k/a Ismael Haniya a/k/a Ismayil Haniyeh a/k/a Ismail Hanieh

Former prime minister of the PA, he served as the leader of Hamas in Gaza until 2014, and was selected in 2017 as chief of Hamas’s Political Bureau. He publicly supported the IHH, served as the dean of the Islamic University of Gaza, and traveled with Jihad Yaghmour to meet with Turkish President Erdoğan. He was killed in 2024. He was designated an SDGT on January 31, 2018.¹ (AC ¶¶ 179, 270 n.36, 291, 299, 323, 327, 345, 348, 395, 402.)

6. Ahmed Bahar a/k/a Ahmed Mohamed Bahar

A Hamas co-founder and professor at the Islamic University of Gaza, he was a senior Hamas activist and chairman of Hamas’s Shura Council in the Gaza Strip, before dying in the Gaza war on November 17, 2023. (AC ¶¶ 314, 370, 387.)

¹ <https://ofac.treasury.gov/recent-actions/20180131>.

7. Ezat Shahin a/k/a Izzat Shahin

He opened an IHH branch in the West Bank and was charged with working for Hamas by the Israel Security Agency before being deported to Turkey. (AC ¶¶ 320-21.)

8. Mahmoud Khaled al Zahar a/k/a Mahmoud Khaled Zahhar a/k/a Mahmoud al-Zahar a/k/a Mahmoud Zahar a/k/a Mahmoud Khaled Zahhar a/k/a Mahmoud Khaled al Zahar a/k/a Mahmoud Khaled Zahhar a/k/a Mahmoud Khaled al Zahar a/k/a Mahmoud al-Zahar a/k/a Mahmoud Zahar

He is a senior member and co-founder of Hamas, and served as the dean in the Islamic University of Gaza. Since the formation of Hamas's "Change and Reform" government in the Palestinian National Authority in March 2006, al-Zahar served as Foreign Minister in the government of Prime Minister *Ismail Haniyeh*. Prior to that, he was seen as a major candidate among the Hamas members elected to the Palestinian Legislative Council for prime minister, as he was at that time the most senior official within the organization. He was designated an SDGT on November 12, 2023.² (AC ¶¶ 364, 379, 397 n.81.)

9. Khalil Isma'il Ibrahim al-Hayya

One of the most senior surviving Hamas leaders and member of its Political Bureau, he was elected to the Palestinian Legislative Council in 2006 as part of Hamas's Change and Reform party and subsequently became the head of the party's bloc in the Council. He was the former deputy of *Yahya Sinwar* and has been publicly associated with the Islamic University of Gaza. (AC ¶¶ 400, 401, 406, 407.)

10. Jamal N. al-Khoudary a/k/a Jamal Naji Shehadeh al-Kudari a/k/a Jamal al-Khudari a/k/a Jamal Naji Khudari a/k/a Jamal Naji Elkhoudary

Elected to the Palestinian Legislative Council in 2006 with Hamas support, he served as the Chairman of the Board of Trustees of the Islamic University of Gaza, and later became the Palestinian Authority's Minister of Telecommunication and Information Technology. (AC ¶¶ 408-10, 419, 432.)

11. Yahya Sinwar a/k/a Yehya al-Sinwar a/k/a Yahya Ibrahim Hassan Sinwar a/k/a Yehia Sinwar a/k/a Yehiyeh Sinwar

The former Hamas leader who was killed by Israeli forces in October 2024, he was widely considered the mastermind behind the October 7, 2023, attacks on Israel. He studied at the Islamic University of Gaza before spending 22 years in Israeli prisons. Following his release in a 2011 prisoner exchange, he rose through Hamas's ranks to become its leader in Gaza by 2017 and eventually chairman of Hamas's Political Bureau in August 2024. He was designated as an SDGT on September 8, 2015.³ (AC ¶ 401.)

² <https://home.treasury.gov/news/press-releases/jy1907>.

³ <https://2009-2017.state.gov/r/pa/prs/ps/2015/09/246686.htm>.

12. Abu Ubaydah Khayri Hafiz al-Agha

A Saudi Arabian citizen who was designated as a terrorist by the U.S. Department of Treasury in September 2015 for serving as a senior Hamas financial officer who managed the transfer of millions of dollars to Hamas in Gaza. As a key financial facilitator, he controlled the Asyaf International Holding Group for Trading and Investment, a Saudi Arabia-based company that was also sanctioned for being used to finance Hamas operations, including its branch in Sudan that provided financial services for Hamas since at least 2005. He was designated an SDGT on September 10, 2015.⁴ (AC ¶¶ 411-13, 419, 427-28, 432.)

13. Saleh al-Arouri a/k/a Salih al-Aruri a/k/a Salih al-Aruri a/k/a Salah al-Arouri a/k/a Saleh Muhammad Suleiman al-Aruri a/k/a Salah al-Aruri a/k/a Saleh al-Aruri a/k/a Salih Muhammad Sulayman Saleh al-Aruri a/k/a Salih Muhammad Sulayman a/k/a Abu Muhammad a/k/a Salih Dar Sulaiman a/k/a Salih Suleiman

One of the founders of Hamas's Qassam Brigades and a Hamas senior leader in Turkey who publicly claimed Hamas's responsibility for the June 2014 kidnapping and killing of three Israeli teenagers. He is a Hamas Political Bureau member who directed and financed military operations in the West Bank against Israel, overseeing the distribution of Hamas finances and serving as a key financier for Hamas military cells planning attacks. As of 2014, he had authority over Hamas military personnel in the West Bank, and directed a Hamas initiative to destabilize the Palestinian Authority. According to the U.S. Treasury Department, al-Arouri maintained relationships with other Hamas leaders and facilitated transfers of hundreds of thousands of dollars to Hamas for weapons purchases, working closely with Saudi Arabia-based Hamas financial officer Mahir Salah. He was designated an SDGT on September 10, 2015.⁵ (AC ¶¶ 299, 303-08, 424-26.)

14. Bulent Yildirim a/k/a Fahmi Bulent Yildirim

The president of the IHH organization, he has been described as a radical anti-Western figure who maintains close ties with Hamas leaders, including meeting with Khalid Mishal and *Ismail Haniyeh*. As the mastermind behind the 2010 Mavi Marmara flotilla to Gaza that resulted in a violent confrontation with Israeli forces, Yildirim personally briefed hard-core operatives hours before the IDF takeover, instructing them to form a human chain and repel soldiers with chairs and iron bars. Beyond his leadership of IHH, which has been accused of providing logistical support to global jihad networks, Yildirim has consistently used anti-Semitic rhetoric in his public statements, claiming "Zionists" control the United States and global media. He lives in Istanbul and practices law. (AC ¶¶ 312, 322-23, 332, 337, 343, 345, 347, 348 n.66, 354.)

15. Mehmet Kaya

The head of the IHH office in Gaza, he was implicated by Israeli security forces in 2017 for diverting humanitarian funds to Hamas's military operations. According to the Israel Security Agency's investigation, he reportedly provided cash from Turkey directly to Hamas leaders *Ismail Haniyeh* and Raad Saad that was earmarked for Hamas's Qassam Brigades, with some of the

⁴ <https://home.treasury.gov/news/press-releases/jl0159>.

⁵ <https://home.treasury.gov/news/press-releases/jl0159>.

money used to purchase weapons and build a training facility for Hamas naval commandos. The U.S. Department of the Treasury's Office of Foreign Assets Control described him as having "been involved in multiple money transfers on behalf of Hamas over several years, ultimately providing tens of millions of dollars of financial services for Hamas." He was designated an SDGT on December 13, 2023.⁶ (AC ¶ 313.)

16. Mahir Jawad Yunis Salah a/k/a Maher Jawad Yunis Salah a/k/a Maher Salah

A dual British-Jordanian citizen and major Hamas financier who was designated by the U.S. Treasury Department as an SDGT for overseeing the transfer of tens of millions of dollars from Iran to Saudi Arabia to fund the Qassam Brigades and Hamas activity in Gaza. As the leader of Hamas's Finance Committee in Saudi Arabia, which Treasury described as "the largest center of Hamas's financial activity," Salah managed several front companies that conducted money laundering activities for Hamas while coordinating with other Hamas officials including *Saleh al-Arouri* and Hamas Political Bureau head Khalid Mishal. He was designated an SDGT on September 10, 2015.⁷

17. Vahid Suleiman

A Hamas representative in Turkey.

18. Abdul Fattah al Zari'i

The former Hamas Minister of Economy who also operated in Hamas's Qassam Brigade's Manufacturing Department, where he played "a significant role in directing Hamas's efforts to seize control of humanitarian aid entering the Gaza Strip," and was responsible for distributing fuel, gas, and funds for militant purposes. Formerly based on Turkey, he was killed in the Gaza war.

19. Musa Daud Muhammad Akari

A senior Hamas official based in Turkey who facilitates the flow of funds from Turkey into Gaza and the West Bank for Hamas. He was previously convicted of kidnapping and murdering an Israeli border police officer. He was designated an SDGT on October 19, 2024.⁸

20. Amer Kamal Sharif Alshawa a/k/a Amar al-Shava a/k/a Amer Alshava a/k/a Amer al-Shava a/k/a Amer al-Shawa a/k/a Amer Kamel Alshawa

The chief executive officer for the Turkey-based *Trend GYO*, a Hamas-linked real estate investment fund, he has served as a board member on several Hamas investment portfolio companies. As of 2018, Hamas elements held approximately 75% of *Trend GYO*'s issued capital, and the organization planned to privately issue more than \$15 million of the company's shares to

⁶ <https://home.treasury.gov/news/press-releases/jy1981>.

⁷ <https://home.treasury.gov/news/press-releases/jl0159>.

⁸ <https://home.treasury.gov/news/press-releases/jy2720>;
<https://sanctionssearch.ofac.treas.gov/Details.aspx?id=49608>.

senior officials in the Hamas investment portfolio. He was designated an SDGT on October 18, 2023.⁹

21. Daram Jabarin

Recruited to Hamas by his relative Zaher Jabarin during a visit to Turkey, where he was asked to transport Hamas funds from Turkey to the West Bank. For approximately a year and a half, he made frequent visits to Turkey and received hundreds of thousands of euros from his handler, which were intended for Hamas terror cells in the West Bank. When Israeli security forces searched his house in Umm al-Fahm, they seized €91,000 that he had intended to transfer to the West Bank, leading to his arrest and subsequent trial. He was sentenced to three and a half years in prison after being convicted of contact with a foreign agent, providing services to a terror organization, prohibited use of property for terrorist purposes, and prohibited transactions. According to prosecutors, he brought a total of €300,000 to Israel on behalf of Hamas during business trips between Turkey and Israel over a two-year period.

22. Zaher Ali Moussa Jabarin a/k/a Zahar Jabarin a/k/a Zaher Ali Mousa Jabarin a/k/a Zahir Jabarin a/k/a Zahir Ali Mousa Jabbareen a/k/a Zaher Ali Mousa Jibril

A Turkey-based senior Hamas official who serves as the head of Hamas's Finance Office, managing Hamas's yearly budget amounting to tens of millions of dollars and seeking additional sources of funding for Hamas. He was designated an SDGT on September 10, 2019, for developing a financial network in Turkey that allowed Hamas to raise, invest, and launder money. According to the Treasury Department, he has served as the primary point of contact between Hamas and Iran's Islamic Revolutionary Guard Corps-Qods Force, facilitating the transfer of millions of dollars to Hamas through entities like *Redin Exchange* to fund terrorist activities. In his capacity as head of Hamas's Finance Department, he "was focused on developing a financial network in Turkey that would allow HAMAS to raise, invest, and launder money prior to transferring it to Gaza and the West Bank."¹⁰

23. Walid Mohammad Mustafa Jadallah a/k/a JAD ALLAH, Waleed Mohammad Mustafa a/k/a JADALLAH, Walid

A Turkey-based Jordanian national Hamas operative who serves on the boards of several Hamas investment portfolio companies as part of Hamas's investment network in Turkey. On October 18, 2023, the U.S. Department of the Treasury designated him an SDGT for being a "Hamas operative[]" and "... part of Hamas's investment network in Türkiye and Algeria."¹¹

24. Ahmad Sadu Jahleb a/k/a ALJIHLIB, Yousef a/k/a JAHLEB, Ahmed a/k/a JAHLEB, Ahmed Sadu Yousef a/k/a JAKHLAB, Ahmad Saado Yusuf

A Turkey-based Hamas operative who serves as the Hamas investment portfolio secretary and coordinates various activities for Hamas-controlled companies and Hamas officials. On

⁹ <https://home.treasury.gov/news/press-releases/jy1816>; <https://rewardsforjustice.net/rewards/amer-kamal-sharif-alshawa/>; <https://sanctionssearch.ofac.treas.gov/Details.aspx?id=45669>.

¹⁰ <https://home.treasury.gov/news/press-releases/sm772>; <https://ofac.treasury.gov/recent-actions/20190910>.

¹¹ <https://ofac.treasury.gov/recent-actions/20231018>; <https://home.treasury.gov/news/press-releases/jy1816>.

October 18, 2023, he was designated an SDGT for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, Hamas.¹²

25. Yussef Taher Mahmoud al Karem

A Turkey-based individual whose funds were confiscated by Israeli authorities in January 2021 as part of a broader operation to disrupt Hamas's financing route from Turkey to its operatives in the West Bank. He was one of four individuals whose bank accounts were targeted in the operation that seized over \$120,000 and goods worth hundreds of thousands of shekels, which also included confiscating several shipping containers and their contents sent from Turkey to Israel's Ashdod Port.

26. Arwa Saleh M. Mangoush / Saleh Mabrouk O. Mangoush

Turkish-based Saudi national who became a key figure in Hamas's financial network when her relative (Saleh Mabrouk O. Mangoush) transferred all his shares in *Trend GYO*, a company that the U.S. Treasury Department identified as "a key component of Hamas's global asset holdings" worth over \$500 million, to her. *Trend GYO* was designated by the U.S. Treasury Department on May 24, 2022, as part of the action targeting Hamas's investment portfolio.¹³ The transfer of shares from Saleh to Arwa evinced a deliberate strategy by Hamas to evade sanctions and obscure its financial operations. The U.S. government then designated Arwa an SDGT on October 27, 2023.¹⁴

27. Salama Aziz Muhammad Mari a/k/a Salame Aziz Muhammad Mara'i

A Hamas official based in Turkey, he was directly identified in official 2021 Israeli seizure orders that confiscated funds from his bank account as part of a larger Hamas financing operation. According to the Israeli Defense Ministry, he was connected to a Hamas financial network that used Turkish companies to transfer money to Hamas operatives in the West Bank. He was designated an SDGT on November 19, 2024, and characterized as a Hamas official based in Turkey involved in financial facilitation for Hamas who was previously imprisoned for his role in a 1993 attack in the West Bank that killed an Israeli soldier.¹⁵

28. Mohammed Mushanish

A key Hamas operative based in Turkey serving as president of the *Palestinian Solidarity Association (FIDDER)*, which, despite its public mission of raising awareness about the Palestinian issue, actually functions as a platform for hosting designated terrorists at public events to promote Hamas's cause. Following the October 7, 2023, attacks, Mushanish posted video footage from the Israeli Nova Music Festival showing partygoers fleeing Hamas terrorists with the caption "God is the Greatest, God is the Greatest, the crowd and the hornets will be defeated," and later hosted an event through *FIDDER* to express condolences to the families of Hamas "martyrs"

¹² <https://home.treasury.gov/news/press-releases/jy1816>.

¹³ <https://home.treasury.gov/news/press-releases/jy0798>.

¹⁴ <https://home.treasury.gov/news/press-releases/jy1845>.

¹⁵ <https://home.treasury.gov/news/press-releases/jy2720>.

who participated in the attacks. Beyond his activities with *FIDDER*, Mushanish maintains close ties with Turkish President Erdogan, has known associations with the Muslim Brotherhood, and has developed relationships with other sanctioned individuals including Jihad Yaghmour.

29. Ali Abdulkareem Abduljaleel Abduljaleel

A Turkey-based Iraqi national who acquired shares in *Redin Danışmanlık İç Ve Dış Ticaret Limited Şirketi*, a Turkish shell company that was later designated by the U.S. Treasury for funneling funds from Iran's Quds Force and Hezbollah to Hamas's Qassam Brigades. On February 20, 2015, he received half of *Ismael Salman Mosleh Mosleh's* shares in the company, becoming one of four Iraqi citizens who were shareholders in the Hamas front organization. During the period that he was involved with the company, *Redin* facilitated numerous large transfers, including a \$5.5 million transfer from a senior Hamas leader to Hamas finance chief *Zaher Jabarin* (based in Turkey) in July 2017, with U.S. Treasury investigations later documenting that the firm transferred \$10 million to the Qassam Brigades in March 2019 and served as an intermediary for Iranian funds flowing to terrorist organizations. After holding his position for less than three years, he returned his shares to *Mosleh* and left the company on December 12, 2017, approximately two years after joining, evincing *Redin's* operation as a shell company with frequent changes in shareholders, allowing its operatives to buy and sell shares to maintain their residency in Turkey or fulfill specific short-term assignments.

30. Advancity Co.

A Turkey-based construction contracting company founded in 2014, it is a subsidiary of Anda Gayrimenkul Co. and part of Hamas's secret investment portfolio in Turkey. The company's CEO and chairman of the board is Hamas operative Amar al-Shava. Advancity is one of several Hamas-controlled companies operating within Turkey's financial system that have allegedly been used to launder money and generate revenue for the terrorist organization, with the U.S. Treasury Department estimating that Hamas's investment portfolio holds assets worth more than \$500 million across companies in Turkey, Sudan, Saudi Arabia, Algeria, and the United Arab Emirates.

31. AG Yapi Co.

A construction contracting company established in Turkey in 2007, it is a subsidiary of Anda Gayrimenkul Co. and part of Hamas's secret investment portfolio operating within the Turkish financial system. The company's shareholders and board members include several individuals labeled as Hamas operatives or facilitators, specifically *Hisham Qafisheh* (20% stake), Muhammad Bin Mahfouz (15% stake), *Saleh Mangoush* (20% stake), and Amar al-Shava (1% stake). It is one of five subsidiaries in Turkey controlled by *Trend GYO*, the Hamas-linked real estate investment trust, making it part of what the U.S. Treasury Department describes as a larger network that has enabled Hamas to generate vast sums of revenue through its secret investment portfolio estimated to be worth more than \$500 million.

32. Usaab Abdullah Jubair al-Ahmed

A Turkey-based Iraqi citizen who became a shareholder in *Redin Danışmanlık İç Ve Dış Ticaret Limited Şirketi*, a Turkish shell company later designated by the U.S. Treasury for funneling funds from Iran's Quds Force and Hezbollah to Hamas's Qassam Brigades. On February 20, 2015,

he received half of Marwan M. Salih's shares in the company, joining three other Iraqi nationals as shareholders in what investigators later determined was a front for terrorist financing that facilitated transfers of tens of millions of dollars to Hamas. He maintained his role in the company until April 2018, when he transferred his shares to Salih, contributing to the pattern of frequent shareholder changes that investigators concluded was designed to help operatives maintain their residency in Turkey or fulfill specific short-term assignments for the financing network.

33. Tamer Barud/Baroud

The Turkey-based owner and CEO of Geneva Exchange and Transfers Company, a currency exchange business based in Gaza City that he later expanded to Turkey. He has been identified as part of a larger Hamas-controlled currency exchange network that operates from three main centers (UAE, Turkey, and Lebanon) to facilitate the transfer of funds to finance Hamas's terrorist activities, bypassing conventional banking systems which are monitored by security bodies and international enforcement agencies.

34. Haroun Mansour Yaqoub Nasser al-Din a/k/a Harun Mansur Ya'qub Nasir-al-Din a/k/a Haroun Nasser Aldin a/k/a Harun Nasr-al-Din a/k/a Serkan Kaya

Expelled to Turkey in the 2011 Gilad Shalit prisoner exchange, he serves as the head of Hamas's Jerusalem office and heads a branch that recruits women in the Hebron area to serve as liaisons for Hamas's terror operations. He has been reported to have boasted in the past that Turkey grants former Hamas prisoners full freedom to come and go as they please, demonstrating the permissive environment Turkey provides to Hamas operatives. In August 2018, Israeli security forces uncovered a Hamas infrastructure in the Hebron area that included a women's committee whose members were sent to meet with Nasser Al-Din in Turkey, where they received terror funds, messages, and operational instructions to carry back to Hamas cells in the West Bank. He was designated an SDGT on December 13, 2023, as "one of Hamas's key financial operatives in Türkiye," noted to have been "working in coordination with *Zaher Jabarin*," and also been "involved in a network that transferred funds from Türkiye and Gaza to the Hamas command center in Hebron, West Bank, and worked with U.S.-designated Hamas senior official *Saleh Al-Arouri* to provide financial support to Hamas activities to further unrest in the West Bank."¹⁶

35. Expert Yapi Co.

A Turkish contracting company which is a direct subsidiary of *Trend GYO*, the Hamas-controlled real estate investment trust that holds assets estimated to be worth more than \$500 million. The company is led by Hamas operative Amer al-Shava, who serves as its CEO, making it part of Hamas's secret investment portfolio that, according to the U.S. Treasury Department, generates "vast sums of revenue" for Hamas while operating with apparent impunity in Turkey. Expert Yapi Co. is one of five Hamas-linked subsidiaries operating in Turkey that benefit from the weak financial system in Turkey, which enables Hamas to hide its money laundering activity and tax violations from the regulatory bodies, putting unwitting customers, investors, and financial institutions at risk of inadvertently supporting a terrorist organization through normal business transactions.

¹⁶ <https://home.treasury.gov/news/press-releases/jy1981>.

36. Abd al-Hakim Hanani

The director of a surveillance center in Istanbul that provides intelligence to Hezbollah and Iran, operating as part of Hamas's significant presence in Turkey. A close associate of *Saleh Arouri* (Hamas's former Turkey-based leader who was later forced to relocate to Lebanon), Hanani was eventually compelled to leave Turkey due to American and Israeli pressure after years of being permitted to operate there. Before his time in Turkey, Hanani had established his terrorist credentials by orchestrating Hamas's first suicide bombing attack at the Mehula intersection in the early 1990s, demonstrating the pattern of Turkey hosting Hamas operatives with significant histories of planning and executing violent attacks against Israeli civilians. He was released and deported in the 2011 Gilad Shalit prisoner exchange.

37. IYS Yapi Co.

A Turkish contracting company which is a subsidiary of *Trend GYO*, a Hamas-controlled real estate investment trust that holds approximately 75% of its issued capital and is publicly traded on the Istanbul stock exchange. The company is led by Hamas operative *Walid Jadallah*, who serves as its CEO, while another Hamas operative, *Hisham Qafisheh* (a Turkey-based individual who has acquired Turkish citizenship in addition to his Palestinian and Jordanian citizenships, and who served as *Usama Ali*'s deputy in Hamas's Investment Office), holds the position of chairman of the board of directors. As one of five Hamas subsidiaries operating in Turkey with senior Hamas officials holding dual leadership positions across these companies, IYS Yapi Co. is part of a sophisticated financial network that, according to U.S. Treasury Department sanctions, enables Hamas to conceal and launder funds while generating substantial revenue through Turkey's financial system, with apparent permission from Turkish authorities.

38. Mahmoud Lawisi

While living in Turkey, he was part of a cell of the Islamic Movement that planned to attack Israeli soldiers in the Negev. He was arrested immediately upon arriving in Israel in March 2017. Lawisi was connected to a network in which members of the cell turned to *Faris al-Umari* (a resident of Sendal) for approval of their planned attacks, with al-Umari traveling to Turkey in October 2016 to meet with *Majid Abu Katish*, a Hamas senior official who had been freed in the 2011 Gilad Shalit 2011 prisoner exchange. This demonstrates how Hamas operatives based in Turkey provided both guidance and financial assistance to terror cells operating within Israel.

39. Ismael Salman Mosleh a/k/a Ismail Tash a/k/a Isma'il Tash a/k/a Ismail Salman

An Iraqi national residing in Turkey and designated by the U.S. Treasury Department as an SDGT on September 10, 2019. As the Deputy CEO of *Redin Exchange* and the person in charge of its foreign relations, Mosleh was described by the U.S. Treasury as "a key player in many financial transfers from Iran to HAMAS" who had been "highly involved with HAMAS facilitators" since at least 2017. According to Treasury officials, Mosleh maintained "ongoing contact with a money transfer channel" that moved funds from Iran's Revolutionary Guard Corps-Qods Force to Hamas, particularly to its "operational arm in the Gaza Strip," and he also owned

SMART Ithalat Ihracat Dis Ticaret Limited Sirketi, an import/export company that possibly served as a front for *Redin Exchange*.¹⁷

40. Ebru Özkan

A Turkish citizen arrested and charged in Israel with transferring funds to Hamas who was released and returned to Turkey in July 2018 following direct intervention from Turkish President Recep Tayyip Erdoğan. After her release, which came through governmental contacts between Turkey and Israel, Özkan publicly thanked Erdoğan for taking a personal interest in her case, while the Turkish president's close advisor Ibrahim Kalin celebrated her return on social media.

41. Abd Al-Rahman Ismail Abd Al-Rahman Ghanimat a/k/a Abd al Rahman Ghanimat a/k/a Abd al Rahman Ranimat

A former head of a Hamas cell in the Surif area in the West Bank responsible for several severe terror attacks in Israel, including the 1997 Café Apropoz bombing in Tel Aviv, which killed three. A longtime member of the Qassam Brigades, he also founded a department within Hamas responsible for supporting Hamas interests in the West Bank and was designated by the U.S. Treasury Department on November 19, 2024, for his involvement in “multiple attempted and successful terrorist attacks.” After being freed in the 2011 Gilad Shalit 2011 prisoner exchange, he was first expelled to Gaza and later moved to Turkey where he became the senior aide to Hamas commander Mazen Fukha, who was assassinated in Gaza in March 2017.

42. Marwan Mahdi Salah Al-Rawi a/k/a Marwan Alrawi a/k/a Marwan Mahdi al-Rawi

An Iraqi national from Anbar province, he was identified as the Chief Executive Officer of *Redin Exchange*, a Turkish company established in Istanbul in 2014 that was sanctioned by the U.S. Treasury on September 10, 2019, for funneling money from Iran's Quds Force to Hamas. According to U.S. government findings, Al-Rawi's company was involved in numerous significant financial transfers to Hamas, including a \$10 million transfer to Hamas's operational arm in March 2019, \$4 million from Iran's Quds Force to Hamas in July 2018, and a \$5.5 million transfer from a senior Hamas leader to Hamas finance chief *Zaher Jabarin* in July 2017. Al-Rawi was designated along with *Redin* on September 10, 2019, and identified as “a leader or official of *Redin Exchange*.” After the U.S. Treasury designation, Al-Rawi and his partners moved quickly to dissolve *Redin*, holding a board meeting just 10 days after the sanctions announcement, with the decision notarized on September 30, 2019, and official dissolution approved by Turkish authorities on October 4, 2020.¹⁸

43. Redin Exchange a/k/a Redin Danışmanlık İç Ve Dış Ticaret Limited Şirketi

A Turkey-based financial institution, designated by the U.S. Treasury Department on September 10, 2019, for having “materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to, HAMAS.” According to the Treasury

¹⁷ <https://home.treasury.gov/news/press-releases/sm772>; <https://www.govinfo.gov/content/pkg/FR-2019-09-17/pdf/2019-20003.pdf>.

¹⁸ <https://home.treasury.gov/news/press-releases/sm772>.

Department, *Redin Exchange* was a key part of Hamas's financial infrastructure, facilitating numerous large transfers including a \$10 million dollar transfer to Hamas's Qassam Brigades in March 2019 (conducted in conjunction with Treasury-designated financial facilitator Muhammad Sarur), a \$4 million transfer from Iran's IRGC-QF to Hamas in July 2018, and a \$2 million transfer from the IRGC-QF and Hezbollah to Hamas in May 2018. The company also helped transfer \$5.5 million from a senior Hamas leader to Hamas finance chief *Zaheer Jabarin* in July 2017, and throughout 2017, "tens of millions of dollars was transferred to HAMAS with the assistance of *Redin Exchange*." It was founded in 2014.¹⁹

44. Sense Sanitary Company

One of two Turkish companies that Hamas used to transfer money and goods from Turkey to its operatives in the West Bank. The company was owned jointly by Hamas operatives Abdallah Fuqaha, who lives in Turkey, and Ayman al-Massri, from the Nablus area. As part of Israel's operation against this funding route, seizure orders were signed on January 26, 2021, which resulted in the confiscation of \$121,402 from bank accounts associated with the company and its operators, as well as the seizure of several shipping containers sent from Turkey to the Ashdod Port.

45. Ahmed Shamlakh a/k/a Ahmed Abd al-Rahman Ahmed a/k/a Ahmad Shabbir Shamlakh a/k/a Ahmad Shamallakh

A Gaza-based moneychanger who was designated an SDGT by the U.S. Treasury Department on January 22, 2024, for facilitating "funds transfers in the tens of millions of dollars from Iran to Hamas." He has used his companies Al-Markaziya Li-Siarafa and *Arab China Trading Company* to channel funds directly to the Qassam Brigades. According to Treasury officials, he has been facilitating funds transfers to terrorist groups in Gaza since at least 2017, when he worked with Muhammad Kamal al-Ayy to coordinate the transfer of millions of dollars from Lebanon to Gaza.²⁰

46. Alaa Shamlakh a/k/a Ala' Yunis Hamid Shamallakh a/k/a Alla Y. H. Shamallakh

A Gaza-based moneychanger designated an SDGT by the U.S. Treasury Department on January 22, 2024. He owns Al-Markaziya, a company that operates in both Gaza and Turkey and was formerly known as *Al-Mutahadun for Exchange*. His family member Alaa Shamlakh serves as the sole employee and officer of Al-Markaziya's branch in Turkey, where they have been directly involved in facilitating tens of millions of dollars from Iran's Islamic Revolutionary Guard Corps-Quds Force to Hamas and Palestinian Islamic Jihad (PIJ). Shamlakh's other company, *Arab China Trading Company*, is also based in both Gaza and Turkey, with both businesses having been designated by Israeli authorities for their support to Hamas.²¹

¹⁹ <https://home.treasury.gov/news/press-releases/sm772>.

²⁰ <https://home.treasury.gov/news/press-releases/jy2036>.

²¹ <https://home.treasury.gov/news/press-releases/jy2036>.

47. Tikkno Plus Ic Ve Dis

One of two Turkish companies (along with *Sense Sanitary Company*) that Hamas used to transfer money and goods from Turkey to its operatives in the West Bank. The company was owned jointly by Hamas operatives Abdallah Fuqaha, who lives in Turkey, and Ayman al-Massri, from the Nablus area. It was implicated in a Hamas funding operation that was blocked by Israel in January 2021, when seizure orders were signed that resulted in the confiscation of \$121,402 from bank accounts and several shipping containers sent to Ashdod Port.

48. Faris al-Umari

A resident of Turkey who played a role as an intermediary for a cell of the Islamic Movement that was planning to attack soldiers in the Negev. Members of this cell turned to him in Turkey for approval of their planned attack, demonstrating how Hamas's extensive network in Turkey reached into various Palestinian militant groups and provided guidance for terror operations. In late October 2016, al-Umari traveled to Turkey where he met with *Majid Abu Katish*, a senior Hamas official who had been freed in the 2011 Shalit prisoner exchange deal. During this meeting in Turkey, al-Umari specifically asked *Abu Katish* for financial aid and guidance to support terror attacks he had planned. This direct contact with Hamas leadership in Turkey illustrates how Turkey served as a base for operational planning and financial support for terrorist activities against Israel.

49. Uzmanlar Co.

A Turkish construction company that serves as a subsidiary of Anda Gayrimenkul Co., which was established in 2001 with Ahmad Jahleb, a Hamas operative, as its CEO. Uzmanlar Co. has six Hamas operatives who are partners and serve on its board of directors, including *Ahmed Sharif Abdullah Odeh*, who is identified as the leader of Hamas's global foreign-investment efforts. Beyond its construction operations in Turkey, Uzmanlar Co. has established two subsidiaries in 2014 (one importing and exporting air conditioners and elevators, and another in the tourism sector) and has previously operated not only in Turkey but also in Jordan, Dubai, and Saudi Arabia, making it part of a broader network of Hamas-controlled businesses worth around \$500 million in assets.

50. Usama Ali a/k/a Osama Ali a/k/a Oussama Ali a/k/a Oussama Abd-El-Karim Ali a/k/a Osama Radwan a/k/a Osama Abd Al Karim Radwan a/k/a Usama Ali Rizwan

In mid-2017, Usama Ali was appointed as the head of Hamas's Investment Office, a position from which he coordinated financial transfers to Hamas, including transactions involving companies operating in Turkey such as *Trend GYO*, where Hamas elements held about 75% of the issued capital as of 2018. Though he did not maintain an official role in the companies associated with the Hamas investment portfolio, Usama Ali was involved in their business activities and worked closely with his Turkey-based deputy *Hisham Younis Yahia Qafisheh*, who managed several Hamas-controlled companies including the Turkey-based *Trend GYO*. In addition to managing Hamas's investment portfolio with significant assets in Turkey, Usama Ali was a Hamas operative and member of Hamas's Shura Council who "maintained direct contact with senior

Hamas leaders, including Political Bureau Chief *Ismail Haniyeh*, Political Bureau Deputy Chief Salih al-Aruri, financial official *Zahar Jabarin*, and others.” He was designated an SDGT on May 24, 2022.²²

51. Fadi al-Batsh

A Palestinian engineer, academic, and member of Hamas who was killed on April 21, 2018, in Kuala Lumpur, Malaysia. After his death, Hamas’s Qassam Brigades claimed him as a member and described him as a commander. Al-Batsh was an expert on rocket and drone accuracy who had published material on drone development, and on transmitters for controlling drones.

52. Thair Abd Al Raziq Shukri Hirzallah a/k/a Thair Abd Al Razzaq Shukri Hirzallah a/k/a Tha’ir ‘Abd-al-Raziq Shukri Hirzallah a/k/a Thafir Hirzallah

A Gaza-based financial facilitator who has coordinated transfers of millions of dollars to Turkey and handled financial transactions for both Hamas and Palestinian Islamic Jihad. He was designated an SDGT on January 22, 2024, for having materially assisted, sponsored, or provided financial support to Hamas in the same designation of the Gaza-based Samir Exchange, for which he served as one of the managers. Thair Hirzallah has also worked with Gaza-based money exchanger Muhammad Kamal al-Ayy and Hamas financial official *Fawaz Mahmud Ali Nasser*. *Fawaz Mahmud Ali Nasser* was designated in August 2019 for providing financial, material, technological support, financial or other services to or in support of Hamas. The Treasury Department imposed these sanctions as part of a fifth round of sanctions on Hamas following the October 7, 2023, attack on Israel.²³

53. Samir ‘Abd Al-Mu’in ‘Abd Hirzallah a/k/a Abd al-Mu’in ‘Abd Ismail Hirzallah a/k/a Samer Abdulmoaien Abed Herzallah a/k/a Sameer Abdel Mueen Abed Herzallah a/k/a Sameer Abdulmooti Herzallah a/k/a Samir Herzallah

He is the manager of Gaza-based Samir Herzallah and *Brothers For Money Exchange and Remittances (Samir Exchange)*; he and Samir Exchange were designated as SDGTs by the U.S. Treasury Department on January 22, 2024. According to the Treasury Department, Samir Exchange “has worked with Hamas to facilitate money transfers for the group” and “has facilitated millions of dollars worth of funds transfers from around the region for Hamas since at least 2014.” Samir Exchange was sanctioned along with other members of the Herzallah Network as part of the U.S. Treasury’s fifth round of sanctions against Hamas-related networks following the October 7, 2023, attack on Israel, in a coordinated action with Britain and Australia that targeted financial facilitators involved in transferring funds from Iran’s Islamic Revolutionary Guard Corps-Quds Force to Hamas and Palestinian Islamic Jihad.²⁴

54. Majid Abu Katish

A Hamas senior official originally from Anata, Abu Katish was a member of the cell that kidnapped and murdered Israeli Border Police officer Nissim Toledano in 1992, for which he was

²² <https://home.treasury.gov/news/press-releases/jy0798>.

²³ <https://home.treasury.gov/news/press-releases/jy2036>.

²⁴ <https://home.treasury.gov/news/press-releases/jy2036>.

sentenced to three life sentences. He was freed in the 2011 Gilad Shalit prisoner exchange and now operates from Turkey. In October 2016, he met with *Faris al-Umari* in Turkey, who asked him for financial aid and guidance for terror attacks he had planned.

55. Reda Ali Khamis

He was involved in facilitating financial transfers from the Iranian Islamic Revolutionary Guard Corps Qods Force to Hamas and Palestinian Islamic Jihad in Gaza, and has been reported as being specifically responsible for transferring more than \$7 million. He worked with Nabil Chouman and his son Khaled Chouman through the Lebanon-based money exchange company Nabil Chouman & Co, which served as a conduit for transferring tens of millions of dollars from Iran to Hamas. In late 2021, Khamis established another money exchange company called Al-Wasata that offered services for receiving dollars from outside Lebanon. Reda Ali Khamis also collaborated with Hamed Ahmed al-Khudari, who was a Hamas member, part of its Qassam Brigades, and a significant money exchanger for Hamas until he died in 2019. On November 14, 2023, Reda Ali Khamis was designated an SDGT along with Nabil Chouman & Co, Nabil Chouman (the owner and founder), and Khaled Chouman (his son), for having materially assisted, sponsored, or provided financial, material, or technological support for Hamas.²⁵

56. Zakaria Najib

A senior Hamas agent operating from Istanbul, involved in recruiting individuals to carry out terror attacks against Israeli targets. He was originally from East Jerusalem and was one of the terrorists who participated in the kidnapping of IDF soldier Nachshon Wachsman. He was sentenced to 22 years and 8 months but released and deported to Gaza Strip in the 2011 Gilad Shalit prisoner exchange. Later he moved to Turkey and was a senior leader of the “West Bank headquarters” with *Salah Arouri* in Turkey. He later returned to Gaza, and in February 2019, Najib attempted to recruit a Jerusalem resident named Adham Muslamani to assassinate high-profile Israeli officials, including former Jerusalem Mayor Nir Barkat, former Police Commissioner Roni Alsheikh, and former Knesset member Yehuda Glick, even offering him funds and weapons training in Turkey. He was killed in March 2024 during the Gaza war.

57. Fawaz Mahmud Ali Nasser

A Gaza-based Hamas financial auditor who was designated by the U.S. Treasury Department an SDGT on August 29, 2019, for providing financial, material, and technological support to Hamas. He worked with Gaza-based money exchanger Muhammad Kamal al-Ayy to transfer Iranian funds through Hezbollah to Hamas and Palestinian Islamic Jihad. Nasser also managed funds related to Hamas prisoners, including those in the Ofer prison. He had previously been captured in 2003 by Israeli forces for his role in the September 2002 suicide bombing at Café Hillel in Jerusalem. He and his accomplice Saleh Subhi Daoud Musa recruited the suicide bomber Ramez Abu Salim and other young men to carry out suicide attacks in Israel. Five criminal cases were opened against Nasser, including murder, attempted murder, membership in a hostile

²⁵ <https://home.treasury.gov/news/press-releases/jy1907>.

organization, and providing services to a hostile organization. He was then released in October 2011 in the Gilad Shalit prisoner exchange.²⁶

58. Maher Rebhi Obeid

He was designated an SDGT on December 13, 2023. According to Treasury officials, he is a Lebanon-based senior Hamas political leader and has been part of Hamas's Political Bureau since 2010. Prior to this appointment, Obeid was reported to be the militant commander of Hamas in the West Bank, responsible for directing attacks in Gaza.²⁷

59. Ahmed Sharif Abdallah Odeh a/k/a Ahmad Odeh a/k/a Ahmed Odeh a/k/a Ahmed Sharif Abdullah Odeh a/k/a Ahmed Charif Abdellah Ouda a/k/a Ahmad Udih

A Jordanian national, he was designated by the U.S. Treasury Department on May 24, 2022, for having acted on behalf of Hamas through his role as manager of its international investment portfolio, which held assets estimated to be worth more than \$500 million across Sudan, Turkey, Saudi Arabia, Algeria, and the UAE. Even after stepping down as Hamas's Investment Office chief in 2017, Odeh continued to oversee the office on behalf of Hamas's Shura Council, regularly meeting with senior Hamas officials, giving presentations about the portfolio's business activities, and coordinating financial transfers for the group. Odeh played a direct role in Hamas's business operations, even interviewing and hiring candidates for leadership positions at Agrogate Holding, a Hamas-controlled infrastructure and mining company in Sudan. On June 28, 2024, Odeh was also designated by the EU.²⁸

60. Hisham Younis Yahia Qafisheh a/k/a Hisham Younis Yahya Qafisheh a/k/a Hisham Yunis Yahya Qafishih a/k/a Hisham Yunis Yahya Qufayshah a/k/a Hasmet Aslan a/k/a Hisham Yunis Ichiyeh Qafisheh

He was designated an SDGT on May 24, 2022. He is a "Turkish-based Jordanian national who served as *Usama Ali*'s deputy and transferred funds on behalf of various companies linked to Hamas's investment portfolio. He was involved in managing the operations or held key roles in several companies controlled by Hamas."²⁹

61. Al-Markaziya Li-Siarafa a/k/a Al Mutahadun Company a/k/a Al Mutahadun for Exchange

It was designated an SDGT on January 22, 2024. It is based in Gaza and Turkey. Formerly known as Al-Mutahadun for Exchange, it has been directly involved in facilitating tens of millions of dollars from the IRGC-QF to Hamas and PIJ. Since 2017, the al-Mutahadun company has facilitated the transfer of funds to Hamas, specifically the Qassam Brigades.³⁰

²⁶ <https://home.treasury.gov/news/press-releases/sm761>.

²⁷ <https://home.treasury.gov/news/press-releases/jy1981>.

²⁸ <https://home.treasury.gov/news/press-releases/jy0798>, <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L%5F202401838>.

²⁹ <https://home.treasury.gov/news/press-releases/jy0798>

³⁰ <https://home.treasury.gov/news/press-releases/jy2036>.

62. Brothers for Money Exchange and Remittances a/k/a Samir Exchange

Brothers was designated an SDGT on January 22, 2024. It is a Gaza-based money exchange that worked with Hamas to facilitate money transfers for the terrorist organization. Samir Exchange has facilitated millions of dollars' worth of funds transfers from around the region for Hamas since at least 2014. *Samir 'Abd Al-Mu'in 'Abd Hirzallah (Samir Hirzallah)* is the manager of, and has publicly represented, Samir Exchange.³¹

63. Buy Cash Money and Money Transfer Company

Buy Cash was designated an SDGT on October 18, 2023. It is a Gaza-based currency exchange company that was involved in Hamas virtual currency fundraising including accounts linked to the Qassam Brigades. One such transactions was a September 2019 transfer through a Turkish-based money services business operator. In June 2021, Israel's National Bureau for Counter Terrorist Financing (NBCTF) seized a number of virtual currency wallets in connection to a Hamas fundraising campaign, some of which were linked to the Qassam Brigades—one of the seized wallet addresses belongs to Buy Cash.³²

64. Herzallah Exchange and General Trading Company LLC a/k/a Herzallah Exchange

Herzallah Exchange was designated an SDGT on January 22, 2024. It is a Gaza-based company that worked with Hamas to facilitate transactions, including through the use of cryptocurrencies. Herzallah Exchange has also laundered money for PIJ.

65. Esmail Qaani a/k/a Esmail Ghani, a/k/a Ismail Akbar Nezhad, a/k/a Esmaeil Ghaani Akbarnejad, a/k/a Esmail Qani, a/k/a Esma'il Gha'ani, a/k/a Esmail Ghaani, a/k/a Esma'il Qa'ani

Qaani was designated as an SDGT on March 27, 2012. "Ghani's authority covers IRGC-QF financial disbursements to IRGC-QF elements, including elements in Africa, as well as to various terrorist groups, including Hizballah. As Deputy Commander, Ghani had financial oversight of the IRGC-QF weapons shipment that was intended for The Gambia." Chief Commander of the IRGC-QF, he is based in Iran. On December 14, 2023, Qaani was also sanctioned by the U.K.³³

66. Al Wefaq Co. For Exchange

Al Wefaq is a Gaza-based money exchange which was originally owned by *Hamed Ahmad Abed al-Khoudary*, a senior commander of Hamas and its Qassam Brigades, and worked with the *Redin Exchange* in Turkey to receive funds from Iran. Al Wefaq was designated on June 21, 2018, as a terrorist organization by the State of Israel. He was killed by the IDF on May 5, 2019.³⁴

³¹ <https://home.treasury.gov/news/press-releases/jy2036>

³² <https://home.treasury.gov/news/press-releases/jy1816>.

³³ <https://home.treasury.gov/news/press-releases/tg1506>; <https://ofac.treasury.gov/recent-actions/20120327>; <https://home.treasury.gov/news/press-releases/jy1987>.

³⁴ <https://nbctf.mod.gov.il/he/Announcements/Documents/%D7%A6%D7%AA%2019-23.pdf>.

67. Abdallah Yusuf Faisal Sabri a/k/a Abdallah Sabri

Sabri was designated as an SDGT on May 24, 2022. According to Treasury, he is “a Kuwait-based Jordanian national, [] an accountant who has worked in the Hamas Finance Ministry for several years. Sabri, a Hamas financial official and representative, has been an important figure in the terrorist organization since 2006, and played a role in expanding Hamas’s reach in the region. Since at least 2018, Sabri has managed Hamas’s operational expenses and oversaw the transfer of large sums of money on behalf of Hamas, including transfers from Iran and Saudi Arabia.”³⁵

68. Al Aqsa Foundation

Al Aqsa Foundation was designated an SDGT on May 29, 2003. It is one of Hamas’s leading fundraising organizations. According to Treasury, Al Aqsa Foundation is “a critical part of Hamas’ terrorist support infrastructure. Through its headquarters in Germany and branch offices in the Netherlands, Denmark, Belgium, Sweden, Pakistan, South Africa, Yemen and elsewhere, Al Aqsa funnels money collected for charitable purposes to Hamas terrorists.”³⁶

69. Ahmed M. M. Alaqad

Alaqad was designated an SDGT on October 18, 2023. He has acted as Gaza-based *Buy Cash*’s representative and is the owner of *Buy Cash* financial exchange.

70. Oveida Amira

Amira was a member of Sur Baher cell (a Hamas cell based near Jerusalem), which had received hundreds of thousands of shekels from Hamas headquarters in Istanbul.

71. Ansaar International e.V.

Ansaar International is a Kuvyet Bank account holder. On April 10, 2019, German police raided WorldWide Resistance-Help and Ansaar International offices over suspected financing of Hamas. According to the German Interior Ministry, WorldWide Resistance-Help and Ansaar International collected funds for Hamas under the guise of humanitarian aid.

72. Azzam Aqraa a/k/a Azzam Hassani al-Aqraa

Aqraa is the Head of the Qassam Brigades’ portfolio abroad. In 2011, he was behind a foiled attack in the Pisgat Ze’ev neighborhood in Jerusalem. He was also behind various terrorist activities occurring outside of Israel, including in China, Syria and Turkey. He was also responsible for terrorist attacks in the West Bank. He, *Saleh al-Arouri*, and other senior Hamas operatives were killed on January 2, 2024.

³⁵ <https://home.treasury.gov/news/press-releases/jy0798>

³⁶ <https://home.treasury.gov/news/press-releases/js439>.

73. Arab China Trading Company a/k/a Arab Company To State Trading a/k/a Arab Trading Company China

Designated as an SDGT on January 22, 2024. Arab China Trading Company is owned by *Zuhair Shamlakh* and based in Gaza and Turkey. According to Treasury, Zuhair used the “Arab China Trading Company to channel funds for the Izz al-Din al Qassam Brigades, the military wing of Hamas.”³⁷ It was designated as a terrorist organization by the State of Israel on August 19, 2021.

74. Izaddin Aton

Aton was a member of Sur Baher cell (a Hamas cell based near Jerusalem), which had received hundreds of thousands of shekels from Hamas headquarters in Istanbul.

75. Abdullah Abu Ayyash

Hamas’s Istanbul headquarters has reportedly “directed hundreds of terror attacks against Israelis and laundered millions of dollars”; one of those attacks involved Ayyash, who worked with *Muhammad Masri*. Along with *Masri*, he planned to attack soldiers in the Negev.

76. Deniz Feneri Welfare and Solidarity Association

This entity was founded in 2008 and sent money and aid to Gaza. It has a Kuvyet Bank customer, holding multiple accounts.

77. Musa Muhammad Salim Dudin

Dudin was designated as SDGT on October 18, 2023. He is a West Bank-based Member of Hamas’s Political Bureau and an official in its Investment Office. Dudin has publicly represented and spoken on behalf of Hamas. In 2023, following OFAC’s designation of *Trend GYO* as an SDGT, Dudin attempted to obfuscate *Trend GYO*’s continued affiliation with Hamas by transferring ownership to other parties. Dudin has also worked directly with designated Hamas senior leader *Yahya Sinwar*. Additionally, Dudin has previously received tens of thousands of dollars from Political Bureau Deputy Chief *Saleh al-Arouri*. Dudin has used these funds to purchase a variety of weapons for Hamas that were subsequently used in deadly terrorist attacks that resulted in the deaths of Israeli soldiers.

78. Ayman Ahmad Al-Duwaik a/k/a AL DUWAIK, Aiman Ahmad R al Duwaik a/k/a Aiman Ahmad Rashed al-Duwaik

Al-Duwaik was designated as an SDGT on October 18, 2023. He is a Hamas operative and part of Hamas’s investment network in Turkey and Algeria. According to Treasury, he “is a senior Hamas investment portfolio manager who, along with Türkiye-based *Jadallah*, also serves on the boards of several investment portfolio companies.”³⁸

³⁷ <https://home.treasury.gov/news/press-releases/jy2036>.

³⁸ <https://home.treasury.gov/news/press-releases/jy1816>.

79. Filistin Dayanışma Derneği (FIDDER)

Founded in 2007, it is a “core Turkish Palestinian advocacy group.” FIDDER is part of the Turkish Muslim Brotherhood. On May 31, 2010, it was declared an unlawful association by the State of Israel.

80. Geneva Exchange and Transfers Company a/k/a Tamer Baroud and Associates Exchange and Transfers Company

Based in Gaza, the Geneva Exchange is part of a currency exchange network operating on behalf of Hamas.

81. Nasim Hamada

Haada headed the Sur Baher cell, a Hamas cell based near Jerusalem that received hundreds of thousands of shekels from Hamas headquarters in Istanbul.

82. The IMES or Imas Company

Hamas operatives owned a Turkish-based company named IMES or Imas, which camouflaged money-laundering activity on behalf of Hamas involving sums of millions of dollars that were transferred to Gaza for Hamas terror cells. The Israel Security Agency noted that an account for Imas was opened at one of Turkey’s largest banks, Akbank and that the company’s director-general opened another account under his name at the Turkey Finance Bank. wsAQQ

83. Intimaa – The International Campaign to Preserve the Palestinian Identity

In May 2017, Intimaa collaborated with Hamas-affiliated *FIDDER* in organizing events in Turkey to commemorate “the Nakba”—the Palestinian memorialization of Israel’s 1948 independence war.

84. Ayman Mohammad Abu Khalil

Ayman Mohammad Abu Khalil participated in the kidnapping and murder of two hitchhiking soldiers, Shahar Simani and Arye Frankenthal. He was sentenced to 4 life sentences but released and deported to Turkey in the 2011 Gilad Shalit prisoner exchange. He participated in smuggling funds for Hamas cells.

85. Bakri Hanifa

Hanifa is a Senior Hamas financier, a Syrian national who “claimed to have transferred millions of Dollars from Qatar to Hamas via Turkey.” He operated a currency exchange business in Syria when Hamas leadership was based there, relocating due to the civil war in 2011.

86. Khdamati Geneva Company for Electronic Services a/k/a AFAQ International Company for Exchange, Money Transfers and Electronic Services

Owned by *Tamer Baroud*, owner of Geneva Exchange and Transfers Company. This is the original name for the Gaza-based currency exchange AFAQ International Company for Exchange, Money Transfers and Electronic Services, operating on behalf of Hamas.

87. Hamed al-Khoudary/ Hamed Ahmad Abed al-Khoudary

He was the owner of *al-Wefaq* money exchange and a key figure in the transfer of Iranian funds to Hamas. He was a senior commander of Hamas and its Qassam Brigades and worked with *Redin Exchange* in Turkey to receive funds from Iran. He was killed by the IDF on May 5, 2019. After his assassination, an Israeli military spokesman claimed that al-Khudari is a resident of Gaza and “responsible for the extensive transfer of funds from Iran ... to the Gaza Strip.”

88. Muhammad Masri

Hamas’s Istanbul headquarters has reportedly directed hundreds of terror attacks against Israelis and laundered millions of dollars; one of those attacks involved Muhammad Masri. He planned to attack soldiers in the Negev and made contact with Hamas in Turkey for guidance and financial assistance.

89. Zuhair Shamlakh a/k/a Zuhir Yunes Hammed Shamalch; a/k/a Zuheir Shamlakh a/k/a Zahir Younes Shmalach

According to Treasury, “members of the Shamlakh family have become the main end point for funds transferred from the IRGC-QF to Hamas and PIJ in Gaza.” Zuhair “is a Gaza-based moneychanger who facilitates funds transfers in the tens of millions of dollars from Iran to Hamas, using his companies Al-Markaziya Li-Siarafa and *Arab China Trading Company* “to channel funds for the Izz al-Din al Qassam Brigades.” Zuhair was designated an SDGT on January 22, 2024.³⁹

90. Imad Younes Shamlakh a/k/a Imad Y. Shamallakh

Imad Shamlakh, along with *Ahmed Shamlakh* and *Alaa Shamlakh*, serve as key players in the financial flow from Iran to Hamas and PIJ using the Shamlakh network’s ties to money changing companies, including Al-Markaziya. He was designated an SDGT on January 22, 2004.⁴⁰ Imad “directly facilitated the transfer of Chinese yuan from bank accounts in China to accounts controlled by Hamas in Gaza. Additionally, Imad has smuggled cash from Egypt to Gaza on behalf of the Islamic State of Iraq and Syria in the Sinai (ISIS-Sinai).”⁴¹

³⁹ <https://home.treasury.gov/news/press-releases/jy2036>.

⁴⁰ <https://home.treasury.gov/news/press-releases/sm772>.

⁴¹ <https://home.treasury.gov/news/press-releases/jy2036>.

91. Smart İthalat İhracat Dış Ticaret Limited Şirketi a/k/a Smart Import Export Foreign Trade Limited Company

Smart was designated an SDGT on September 10, 2019, as a front company for the *Redin Exchange*, another Turkish SDGT which transferred millions to Hamas, the Qassam Brigades, and the IRGC-QF.⁴² It is owned by *Ismail Tash*, an SDGT.

92. Trend Gayrimenkul Yatırım Ortaklığı A.S. a/k/a Anda Gayrimenkul a/k/a Anda Real Estate And Construction Industry Trade Limited Company a/k/a Anda Turk f/k/a Anda-Turk f/k/a Anda-Turk Co. a/k/a Trend Gayrimenkul Yatırım Ortaklığı A.S. a/k/a Trend Gayrimenkul Yatırım Ortaklığı Anonim Şirketi a/k/a Trend Real Estate Investment Partnership a/k/a Trend Real Estate Investment Partnership, Joint Stock Company

Trend GYO, previously known as Anda Gayrimenkul Geliştirme ve İnşaat, was designated an SDGT on May 24, 2022.⁴³ According to the U.S. Treasury Department, Trend GYO “is a key component of Hamas’s global asset holdings which had previously been estimated to be worth over \$500 million.”⁴⁴ On August 17, 2022, it was designated as a terrorist organization in Israel.

⁴² <https://home.treasury.gov/news/press-releases/sm772>.

⁴³ <https://home.treasury.gov/news/press-releases/jy0798>.

⁴⁴ <https://home.treasury.gov/news/press-releases/jy1845>.